

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
BEN B. EISENBERG )

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed March 28, 1977, and the supplemental memorandum filed April 28, 1977, by Ben B. Eisenberg for rehearing of his appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth therein constitute cause for granting the petition and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of March 2, 1977, be and the same is hereby affirmed.

Done at Sacramento, California, this 28th day of June , 1977, by the State Board of Equalization.

*Dallan B. Burdick* Chairman  
*John K. Mori* , Member  
*John S. Sapp* , Member  
*James H. Perry* , Member  
\_\_\_\_\_, Member

ATTEST: *Bob Bell* , Executive Secretary